

# ABSTRACT

A mask material layer 102 of a desired pattern is formed on a silicon oxide film 101. The exposed parts of the silicon oxide film 101 is etched in accordance with the pattern of the mask material layer 102 by plasma etching by using a mixed gas fed at a rate such that the ratio ( $C_5F_8+O_2/Ar$ ) of the total flow rate of  $C_5F_8+O_2$  to the flow rate of Ar is 0.02 (2%) or less. Thus, a generally vertical right-angled portion is formed in the silicon oxide film 101. Therefore, no microtrenches are formed, and etching into a desired pattern is precisely effected.